

Amendments to the Specification

On page 1, line 1 and page 28, line 1 of the Specification, please replace the as-filed Title with the following Title:

A SOUND SYSTEM AND A HEAD REST FOR A SPA AND A SPA
HAVING A SOUND SYSTEM

On page 1 of the Specification, please replace paragraph [0001] with the following amended paragraph [0001]:

[0001] This application is a divisional application of co-pending application 10/268,371 filed on October 10, 2002, which is a continuation-in-part application of co-pending U.S. application 09/834,260 filed on April 12, 2001, now U.S. Patent 6,467,103, the disclosures of which are hereby incorporated by reference herein in their its entirety.

On page 28 of the Specification, please replace the as-filed Abstract with the following Abstract:

A sound system and a head rest for a spa and a spa having a sound system are disclosed. The sound system includes a head rest mountable to a spa and at least one electronic speaker. The head rest includes sound emitting perforations and is mounted to the spa whereby the uppermost rim of the spa remains at a substantially uniform elevation. The electronic speaker is mounted to transmit audible sound through the perforations in the head rest. The head rest may also include a light-transferring insert that is illuminated to provide an enhanced bathing experience. The head rest may also include a fluid flow device, for example, a nozzle for water. The sound system and head rest can be used to introduce audio to a tub, spa, pool, bath, or shower while imposing little or no impact upon the fabrication, storage, or shipping of the tub, spa, pool, bath, or shower.